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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8  
I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:  
Date: January 8, 2007 Name: Gustavo Siller, Jr. Reg. No. 32,305 Signature: \_\_\_\_\_

BRINKS  
HOFER  
GILSON  
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Masamichi Saito

Appln. No.: 10/823,473

Filed: April 13, 2004

For: CPP GIANT MAGNETORESISTIVE HEAD  
WITH LARGE-AREA METAL FILM  
PROVIDED BETWEEN SHIELD AND  
ELEMENT

Examiner: Craig A. Renner

Art Unit: 2627

Attorney Docket No.: 9281/4799  
(Client Ref. No. NUS02192)

Mail Stop Amendment  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- ☒ Transmittal Letter; Response  
☐ Return Receipt Postcard

Fee calculation:

- ☒ No additional fee is required.  
☐ Small Entity.  
☐ An extension fee in an amount of \$ \_\_\_\_\_ for a \_\_\_\_\_-month extension of time under 37 CFR § 1.136(a).  
☐ A petition or processing fee in an amount of \$ \_\_\_\_\_ under 37 CFR § 1.16( ).  
☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

- ☐ Please charge Deposit Account No. 23-1925 in the amount of \$ \_\_\_\_\_. A copy of this Transmittal is enclosed for this purpose.  
☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Date

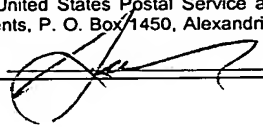
1/8/07

Gustavo Siller, Jr. (Reg. No. 32,305)



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In re Application of:

Masamichi Saito

Serial No. 10/823,473

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For CPP GIANT  
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WITH LARGE-AREA METAL  
FILM PROVIDED BETWEEN  
SHIELD AND ELEMENT

Examiner: Craig A. Renner

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**AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office Action dated October 6, 2006. Applicants respectfully request that the Examiner reconsider his rejections to this application in view of the following remarks.

**Amendments to the Specification** begin on page 2.

**Amendments to the Claims** begin on page 4.

**Amendments to the Abstract** begin on page 7.

**Remarks** begin on page 8.